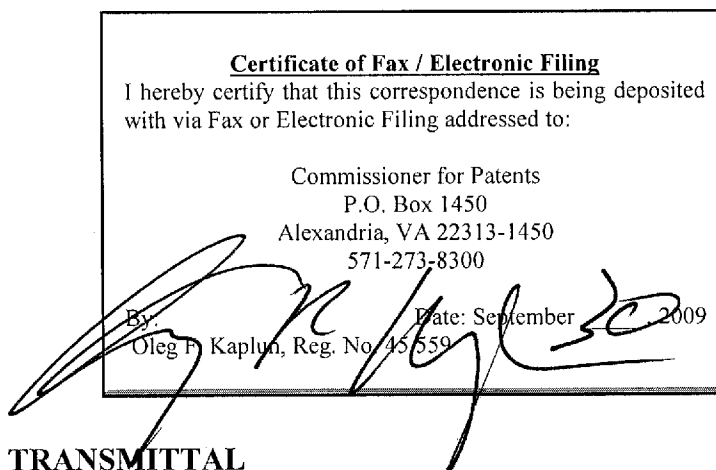


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s) : Bessette
Serial No. : 10/589,035
Filing Date : August 10, 2006
For : Methods and Devices for Low-Frequency Emphasis During
Audio Compression Based on ACELP/TCX

Group Art Unit : 2626
Confirmation No. : 3936
Examiner : Vijay B. Chawan

Mail Stop: Amendments
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

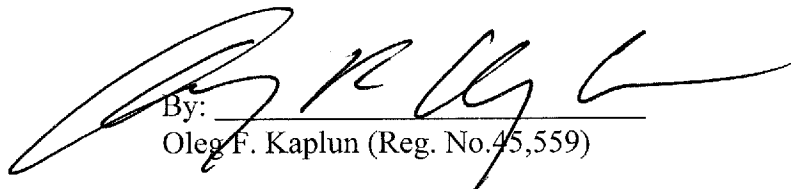


TRANSMITTAL

Transmitted herewith please find an Information Disclosure Statement, a PTO-1449 form and one (1) reference for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is hereby authorized to charge the Deposit Account of **Fay Kaplun & Marcin, LLP No. 50-1492** any additional required fees.

Respectfully submitted,

Dated: September 30, 2009

By: 
Oleg F. Kaplun (Reg. No. 45,559)

Fay Kaplun & Marcin, LLP
150 Broadway, Suite 702
New York, N.Y. 10038
(212) 619-6000 (telephone)
(212) 619-0276 (facsimile)